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IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF :  
AKIRA UMEDA : ATTN: APPLICATION DIVISION  
SERIAL NO: 10/509,580 :  
FILED: SEPTEMBER 29, 2004 :  
FOR: CALIBRATION EVALUATION :  
METHOD AND DEVICE FOR :  
ACCELERATION SENSOR :

SECOND PRELIMINARY AMENDMENT

COMMISSIONER FOR PATENTS  
ALEXANDRIA, VIRGINIA 22313

SIR:

Prior to a first examination on the merits, please amend the above-identified application as follows:

**Amendments to the Specification** begin on page 2 of this paper.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 5 of this paper.

**Remarks/Arguments** begin on page 14 of this paper.